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REPORT

SUBJECT Central Accounting Office of the
Polish Coal Industry in Katowice

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report on the Central Accounting Office of
the Polish Coal Industry in Katowice which contains information on the function
and working methods of the office as well as information on a branch office in
Walbrzych (Waldenburg).

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The Central Accounting Office of the Polish Coal Industry - Kattowitz

- I. Duties of the Central Accounting Office in the Polish Coal Industry (compiled subjects)
 - II. Working Methods in the Central Accounting Office in Kattowitz
 - III. The Branch Office in Waldenburg
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The Central Accounting Office of the Polish Coal Industry-Kattowitz,
Street Kosciuszki

I. Duties of the Central Accounting Office in the Polish Coal Industry

The central accounting office of the Polish coal industry in Kattowitz ^{has become} ~~is~~ the center of the automatic accounting technique for the carrying out of the accountings of materials ~~and~~ planned wages. When we consider that this center takes care of ~~all the~~ producing mines (in total 100 million tons of coal), then we can form an approximate picture of what this firm has to do. Accounting balances for materials and wage transactions for each month are completed there within a five day period. The automation of the accounting methods has, roughly, three advantages:

- A. High quality (exactness) of the accountings
- B. Relatively fast completion of the accountings
- C. Large savings in personnel in the bookkeeping

The central accounting office of the coal industry in Kattowitz had, like all other firms, its directors and its administrative staff. The brain of this enterprise was a particular division: the Organizations and Research Division of the automatic accountings. This

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division is the nerve center for the entire activity of the agency.

According to the appropriate regulations of the Mining Ministry in the area of materials, all the pit-coal mines (about 85 mines) are connected to the central accounting office; this means that the accounting office takes care of the materials bookkeeping. For this purpose extensive preparations must be made. First of all, the specialists of the Research Division and experts in the area of materials of the coal industry made up and worked out together an index of products and replacement parts appearing in the mines. Every element (product or replacement part) has its own symbol. Every product, which appeared in several assortments (quality, measurement, etc.) had corresponding sub-designations. The products in this index were compiled in the branches. The entire work consists of 5 to 8 volumes. The dates were also taken into account in the index, which makes it possible for the preparation of statistical compilations. So that the individual bookkeeping accounts could correspond with one another, a special key was worked out and these symbols were entered into the basic documents. But not only preparations by the accounting office were necessary. A great deal of effort had to be made in the firms. In the first place new documents had to be introduced in the practice of the firm, which on the basis of the payment entries makes a machine accounting possible. The specialists of the Research Division of the accounting office are now demonstrating for the bookkeeping personnel in the individual mines and giving lectures in the schools about the new duties. All documents

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were prepared in one of the printing offices subordinate to the accounting office. The statistics on transactions in materials in the Mining Ministry were reconciled with the automatic accounting methods and with the mechanized accounting procedures for the statistical demands. The statistics from the central accounting office are further piped directly to the Central ~~Management~~ ^{Administration} for the Material Supplying of the Coal Industry as well as to interested offices of the Ministry. Only so was it possible that the most exacting statistical statements on materials could be compiled and sent on between the 8th and 10th of every month. Still it must be mentioned that in a relatively short time, not only sizeable but also valuable compilations have been prepared. The tasks have been made much easier, as only uniform prices according to the price lists were given, and no producer could break out from this line. Of course, this created distinct advantages for a faster and more certain functioning by the central accounting office. The Research Division of the Kattowitz Accounting Office directed and carried out the entire planning work of the central accounting office, the preparation of the converting of firms into automatic accounting methods as well as its own conversion.

In the beginning of 1958 new duties began to be developed: Wage Accounting. In this areas one runs into particularly difficult problems but it has been proven by the efficiency of this accounting center that the problem only needed approaching. Numerous special orders and

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special requirements, particularly in the mining industry, made the obligatory tariff arrangements very difficult to understand; consequently the machines were of little value. Also, it was unfortunate that the basic wage ^{did} ~~does~~ not comprise the chief compensations but bonuses and extra special payments primarily determine the size of the wage. The many special compensations such as the tickets of the miners, etc. makes the work significantly more difficult. Since the goal has been set to carry out the accounting down to the net payment, a constant ^{arose in connection} problem ~~arises~~ with the deductions of the new complicated scalings. Not only taxes and insurance ^{were} ~~are~~ deducted, but also the union dues, dues for death insurance and workers relief insurance, installment back payments for the relief insurance, etc. ^{were} ~~are~~ deducted. These multiple deductions ^{made} ~~make~~ many headaches for the programing of the Kattowitzer Central Accounting Office. ~~As an understanding of the problem was obtained it was possible to attack it.~~ Even more preparations in the firms themselves were necessary. The automation of the wage accounting was introduced experimentally in ~~the~~ two large coal mines: in the Hohenzollern mine in the Beuthener area and in the Pauls mine in the Kattowitzer area. A great deal of antipathy and mistrust had to be overcome. However, the first accountings carried out in the summer of 1958 were a complete success. In an amazingly short time the wage accountings were completed down to the net figures. Previously in the large firms a staff of accounting experts sweated day and night over the wages in order to be ready at the proper time, and often even then there was a delay in making payments; now

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by the 8th of every month the payment lists are ready for the 15th. On its own initiative, the mine TUROW in the brown coal branch was the first to follow these experiments. After these results it is assumed that if the capacity of the central accounting office permits, the Mine Ministry will bring about the automation of all wage accounting in the mining industry. Also, all sales and shipments of coal are included by the accounting center.

As already mentioned, the Organization and Research Division of the Automatic Accounting System represents the motor of the central accounting office. Moreover, as has already been mentioned, among the duties of this division is the handling of the designs of all the documents, which must be introduced into the firms at the time of conversion over to the mechanized accounting procedure. This division is organized in two main departments:

- A. Accounting of materials, sales and exports
- B. Wage accountings

The specialists of this division design the switch panel schemes for the tabulators.

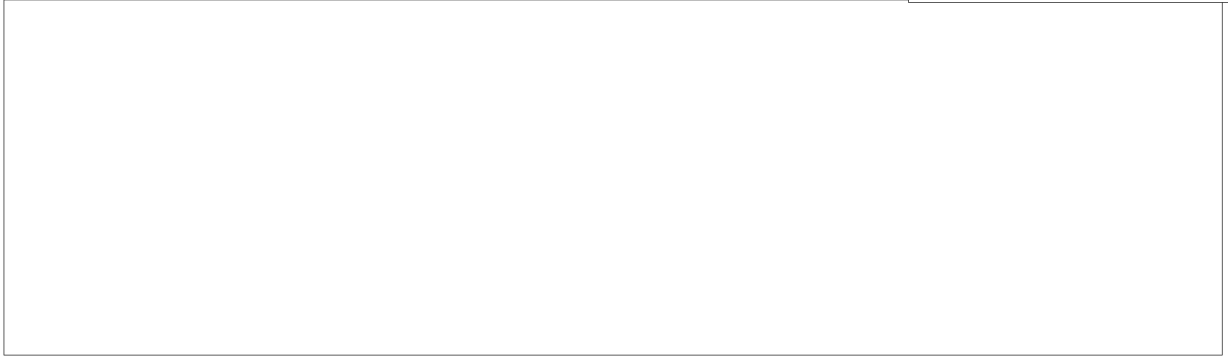
The head of this division is Dipl. Engineer SLAWSKI,

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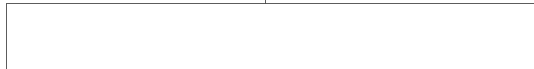
The leading employees of the wage accounting groups:

Herr Orendorz



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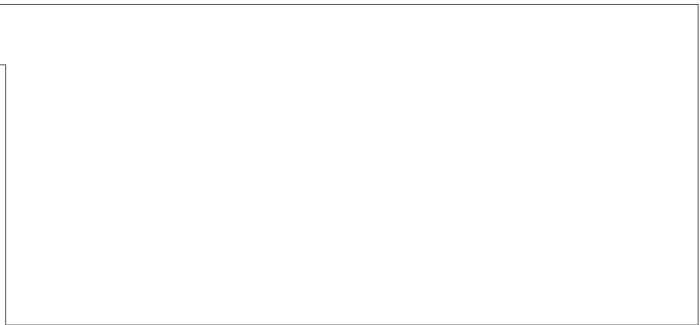
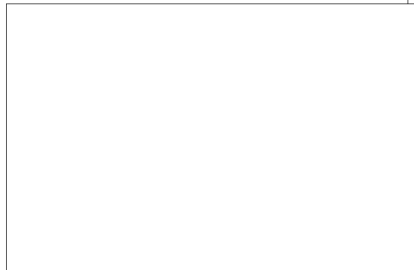
Herr Filec



Leading employees of the accounting office for materials:

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Herr SWIERCZYNSKI,



Herr Piksa,



II. Working Methods in the central accounting office in Kattowitz

The carrying out of all duties is the responsibility of the Machine Divisions.

The Divisions are sub-divided as follows:

- A. The Punch-cards Division
- B. The Testing Division
- C. The Sorting Division
- D. The Tabulating Division

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These Divisions were equipped with various machines. They had old German machines, and also machines of the "Bull" type; these formed the nucleus for the modernization of the Kattowitzer ^{central} ~~center~~ accounting office. The technical equipment constantly in operation consisted of 30-40 punching machines, about 15 sorting machines and about ten tabulators. The work on the machines ran on the two (or when necessary) even on the three shift system in order to get it done in periods of high pressure, that is during the monthly accounting. The personnel of the machine division numbered about 150-200 people. There were always some highly-qualified specialists in the stand-by service, who take care of the smooth-running operation of the machines. The machine specialists of the Kattowitzer Accounting Center of the coal industry enjoy a very good reputation in ~~the~~ specialist circles and are often called in for consultation for other perforated-card centers. Also recognized as capable and reliable are the service personnel of the punched cards, testing and sorting divisions. The employees were predominantly female, who through long years practice reached a noticeably high performance level. They worked together in accord and ~~have~~ arrived at a monthly income of 1400-2000 ZI (high for women). Almost throughout, machine specialists, technicians, were employed, who knew their machines completely. Generally, it must be said that the service personnel are of a high caliber.

The technical assistant responsible to the Division Chief supervises the technical work of all the divisions. Technical Assistant was Herr Wilk

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[redacted] The employees of the Kattowitzer Central Accounting Office are ^{paid} ~~paye~~d according to the wage rate schedule of the coal industry. Also the special payments of the coal industry are given to them: coal, coal miners cards, etc. The monthly income is above the average of the Polish industrial worker.

The area of administration was divided into two large centers:

- A. With the seat in Kattowitz
- B. With the seat in Waldenburg

The documentations (material receipts, vouchers, shift books for the wage accountings, etc.) are also delivered to the central accounting office in Kattowitz according to an exactly worked out time schedule. For the largest firms the last date has been set as the fourth of every month for the preceding month. So that there is not too much work at the end of the month, the material documents are delivered regularly in five-day intervals and this must be strictly adhered to. These accountings take place during the least busy days of the month.

To actually do all the work, the Kattowitzer central accounting office of the coal industry was connected to the mine's telephone system. Then the center had direct connections with all the coal mines in Poland and all the unclear entries which appeared in the basic documentation could be immediately cleared up by telephone.

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III. The Branch Office in Waldenburg

The accounting for the mines in the Waldenburger area was very difficult to do. The distance and differences in quality in the work done, made it necessary to open a branch office in Waldenburg. Also, in connection with this office, the heavily-developed brown coal was included in the accounts. The branch office of the central accounting office of the coal industry was located in the large Waldenburger Castle, which is the residence of the lower Saxon Association of the Coal Industries. The areas serviced are as follows:

- A. The pit-coal mines of the Lower Saxon areas
- B. The central repair workshop of the coal industries -
Waldenburg
- C. Brown coal mines

Setting up the branch office in Waldenburg created many difficult problems. Kattowitz made machines and personnel available. However, in the hiring of new employees for the work in the branch office ^{from} among the local residents, there is a significant difference in intellectual capacity of the candidate. The recently hired workers were basically trained in Kattowitz and further trained by experienced workers. Experienced Kattowitz specialists were sent to Waldenburg for the monthly accounting. Their activities ^{were} ~~are~~ restricted ^{only} to the accounting of materials. A staff of about 25 employees was drawn up. The branch office Waldenburg was equipped with the following machines:

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- A. About 10 punching machines
- B. Three sorting machines
- C. Three tabulators

Up to ~~now~~^{then}, these machines were not occupied to their full capacity. However, in the summer of 1958 the mine Trurow, the first brown coal mining company, joined with them. The first Waldenburg experiment in wage accounting was carried out in this mine. Once again schools and additional training were set up. In the perspective it was planned that mechanized wage accounting would be installed for all the Kattowitz-served pit coal mines and later for the brown coal industries.

Leader of the branch office Waldenburg was Herr ROLIK,

The Kattowitz central accounting office ~~gives~~^{gives} consideration to 50X1-HUM extensive expansion plans, in the field of technical equipment as well as in the development of new areas of application. Significant further development in the support which the central accounting office receives from the Mining Ministry is to be expected.

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